

ABSTRACT OF THE DISCLOSURE

A valve seat, press-fitted into a cylinder head of an internal combustion engine, containing an iron-based sintered alloy, includes a valve-seating section and a head-seating section. The valve-seating section and the head-seating section are monolithically formed by a sintering process and form a double layer structure. The valve-seating section includes a first iron-based sintered alloy member that has a porosity of 10 to 25 percent by volume and a sintered density of 6.1 to 7.1 g/cm³ and contains hard particles dispersed in a matrix. The head-seating section includes a second iron-based sintered alloy member that has a porosity of 10 to 20 percent by volume and a sintered density of 6.4 to 7.1 g/cm³.